



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 11 2000

### Sitting for the Exam in May 2001

Effective January 1, 2001, individuals who are planning to sit for the May 2001 or later Uniform CPA Examination in North Carolina must possess a bachelor's degree in any subject, from a regionally accredited college or university, that either includes, or is supplemented by, a concentration in accounting as defined by Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC) [21 NCAC 8A .0309].

Effective January 1, 2001, a concentration in accounting is defined as at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accounting courses, including no more than six semester hours of accounting principles and no more than three semester hours of business law; or at least 20 semester hours, or the equivalent in

quarter hours, of graduate accounting courses that are open exclusively to graduate students; or an equivalent combination of undergraduate and graduate accounting courses.

If you are planning to sit for the Uniform CPA Exam in May 2001 or later, please review the following scenarios to determine if you meet the new education requirement.

- Beginning with the May 2001 Uniform CPA Exam, an initial applicant sitting for the first time in North Carolina must have at least 30 semester hours of accounting coursework as defined by 21 NCAC 8A .0309.

- A re-exam applicant who previously sat as a North Carolina candidate but who does not have conditional credit [21 NCAC 8F .0105] must have at

least 30 semester hours of accounting coursework as defined by 21 NCAC 8A .0309.

- A re-exam applicant who has conditional credit may continue to sit for the exam with 24 semester hours of accounting until the conditional credit expires (six consecutive administrations of the exam).

- Initial or re-exam applicants who qualify for the exam through special testing (GRE or GMAT and the AICPA Level II Achievement Test pursuant to 21 NCAC 8F .0304) are not affected by the concentration in accounting as it relates to sitting for the exam.

**Exam Requirements**  
*continued on page 5*

[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

#### Board Approves Publication of CPE Conditionals

At its October 9, 2000, meeting, the North Carolina State Board of CPA Examiners approved a policy allowing publication in the *Activity Review* of the name and city of any licensee whose license is placed on conditional status for failure to complete the Board's annual CPE requirement [21 NCAC 8G .0401(e)] prior to the end of the calendar year.

The policy is effective beginning with licensees who are placed on conditional status for first failure within a five calendar year period to complete

the annual CPE requirement before December 31, 2000, and those licensees who are placed on conditional status and fined a \$100.00 civil penalty for second failure within a five year period to complete the annual CPE requirement before December 31, 2000 [21 NCAC 8G .0406(b)(1)(2)].

If you have questions about the policy, please contact Robert N. Brooks, Executive Director of the Board, by telephone at (919) 733-4222 or by e-mail at ([rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net)).

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## Disciplinary Actions

**Calvin Lewis Blanton, #16066**  
**Raleigh, NC 8/21/00**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 16066 as a Certified Public Accountant.
2. In January of 1999, Respondent was engaged by the client to prepare audited financial statements for the year ending December 31, 1998. Pursuant to the terms of the engagement contract, the work was to be completed no later than February 15, 1999.
3. At the time of the engagement, the client paid Respondent a \$1,000.00 retainer.
4. Despite numerous requests by the client, Respondent failed to prepare the audit, failed to return client records, and failed to return the retainer fee.
5. After being notified in February of 2000 that a complaint had been filed with the North Carolina State Board of CPA Examiners (hereafter "Board"), Respondent returned to the client all client records and the retainer fee.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e

and 21 NCAC 8N .0212 and 8N .0305. *BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

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**Name Not Published 8/21/00**

*THIS CAUSE* coming before the Board on August 21, 2000, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M.0102.
3. Respondent subsequently completed her SQR and has provided documentation to the Board that her SQR was completed in excess of 120 days from the required completion date.

### CONCLUSIONS OF LAW

1. Respondent's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

*BASED ON THE FOREGOING*, the Board orders that:

1. Respondent's certificate is suspended for 30 days; however, said suspension is stayed based on Respondent's completion of her SQR.
2. Respondent shall disclose the suspension of her license whenever asked if she has ever had a license suspended or revoked.

3. Respondent's certificate shall be placed on conditional status for one year from the date this Order is approved.

4. Respondent shall pay a one hundred dollar (\$100.00) civil penalty.

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**Name Not Published 9/11/00**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent made representations to the Board regarding his continuing professional education that were later proved to be incorrect.
3. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0202 (b)(4).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.

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**Disciplinary Actions** continued on page 3

## Name Not Published 10/9/00

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant and renders attest services.
2. Respondent's 1996 State Quality Review (SQR) was not completed until after the Board's prescribed deadline. As a result, Respondent's individual certificate was placed on conditional status for one year.
3. Respondent did not complete his next SQR until seventeen (17) days after the Board's prescribed deadline of December 31, 1999. Respondent has provided the Board with a copy of the peer review report dated January 17, 2000.

4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and

Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed based on Respondent's completion of his SQR less than sixty (60) days after the Board's deadline.
2. Respondent shall disclose the suspension of his license whenever asked if he has ever had a license suspended or revoked.
3. Within one hundred twenty (120) days of the date of this Order, Respondent shall complete and provide verification to the Board of the completion of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA). The credit for this course may not be counted toward Respondent's annual forty (40) hour CPE requirement.
4. Respondent's next SQR is due on or before December 31, 2002.

## CPA Firm Renewal/SQR Compliance

In mid-November, CPA firm renewal/SQR compliance forms were mailed to all CPA firms, individual practitioners, partnerships, professional corporations, professional limited liability companies, and registered limited liability partnerships.

By reading the instructions included with the form; reviewing 21 NCAC 8J, *Renewals and Registration*, and 21 NCAC 8M, *State Quality Review Program*; and following the checklist below, you can ensure that your CPA firm's renewal is received by the Board prior to the December 31, 2000, deadline.

### Checklist

- If the information on the form is incorrect or incomplete, make the necessary corrections or additions.
- The form must be signed to be complete. Do not detach and return only the signature portion of the form—return the entire form, even if no changes were made.

- If the CPA firm is no longer in operation, check the appropriate box, sign the form, and return it (or if appropriate, filed articles of dissolution) to the Board. Choosing not to return the form does not constitute notifying the Board that the CPA firm is no longer in operation.

- If fees are due, the check or money order must be made payable to the NC State Board of CPA Examiners. Checks or money orders payable to other organizations cannot be accepted. Fees may also be paid using Mastercard or Visa.

- If there have been any changes in employees, partners, shareholders, members, etc., make the necessary corrections to the supplemental form. If there have not been any changes, please initial the supplemental form and attach it to the main page of the renewal form.

- If the CPA firm's peer review has been completed but is not indicated on the form, write in the date of completion and provide the appropriate document.

If the peer review has been completed and the deadline is during 2000, the completion must be reported no later than December 31, 2000.

- If the CPA firm is not a member of the NCACPA or AICPA, is not exempt from quality review, and the review is due in 2000, please submit an additional \$75.00 with the form. The Board will then provide the CPA firm with a list of reviewers so that the CPA firm can schedule the review.

If a CPA firm fails to comply with any part of 21 NCAC 8J .0108, 8J .0110, or 8M .0102, the Board may take disciplinary action against the CPA firm's members. Such action may include a conditional license, civil penalties, and suspension of each CPA firm member's CPA certificate.

If you have questions about CPA firm renewal or SQR compliance, please contact Buck Winslow by telephone at (919) 733-1421 or send your questions via e-mail ([buckwins@bellsouth.net](mailto:buckwins@bellsouth.net)).



## Certificates Issued

The following certificate applications were approved by the Board at its October 9, 2000, meeting:

Jennie L. Alberty	Norman Maurice Graves	Howard Melton Nichols
Pankaj Amar	Chad Dayton Greene	Jean Notis-McConarty
Melissa A. Anderson	Annette J. Hall	Jamal Afif Odeh
Carl Steven Armato	Ann Marie Halleck	Patricia Upchurch O'Neill
Emma Kaye Atkinson	Carl L. Head	Linda Lyons Orr
Althea Jane Parks Aycock	John W. Hearn, III	John James Pearce
Sandra Gale Ayers	Julie Kay Hennecey	Delaine H. Pelt
Steven Jeffrey Bagwell	Brandon Joseph Hoffman	Joshua John Podczervinski
Jeremy Stewart Bass	Haywood Dail Holderness, III	Tara A. Pressley
Donna S. Beasley	Susan Lena Holland	Candace Kimberly Raiford
Charles Thomas Becker	Christopher Reed Hurley	Leo H. Rapier
Maria Lynn Belcastro	Christopher Eaton Jannes	Regina Williams Rector
Kristi Dale Bonner	Jason Ryan Jarrett	James Alan Ridoutt
Jonathan Delbert Bordeaux	Kathrine Renee Johnson	Jason Paul Robinson
Chadwick Neil Bordeaux	Cheryl Hinnant Jones	Kathryn S. Rominger
Christopher Joseph Bouffard	Kristie Wood Jones	Yukiko Sato Root
Anna Lee Bowers	Linda Hillard Justice	Jason Bradley Roth
John Edward Broyles, II	James Anthony Kelly	John Robert Rowe, Jr.
Deetra Lashun Bryant	Bob N. Kerich	Rosemary Claire Rutledge
Rebecca Jane Butt	Tonya Burnette Kilgore	Jane Overcast Salter
Sheila Lynn Buttermann	Jacqueline K. Kiser	Gregory William Schwartz
Anthony David Camara	David A. Knapp	Jeffrey Russell Setser
Jeffery Eugene Campbell	Christy McCollum Knight	Sarah Veach Shadburne
Michael Jon Carter	Michael Alan Koss	Jeffrey Wayne Shaw
Traci McGee Clark	Carrie Ann Lackey	Connie L. Simpson
Kerri Gibson Clay	Oren Mitchell Lang-Furr	Monica Anne Sink
Angela Denise Cope	Oren Mitchell Lang-Furr	Erica V. Smith
Matthew Garland Copley	Debra Kaye Latimore	Lisa Pruitt Smith
Janice J. Craig	Christine Mehall Laur	Elizabeth Hall Sparks
Jeffrey Alan Curtis	Larry Darnell Lee	Heather Ann Stewart
Marjorie L. Dhunjishah	Kathryn Elaine Leggett	William J. Stewart
Patricia DiMaria	Peizhu Liu	Matthew J. Stille
James Melton Dobson	Karen Tate Lloyd	Emily Anne Stout
Robin Gene Earley	Nancy Michelle Lydon	William Craig Stout
Gretchen Anne Ehrhardt	Paulette Lynn Manis	Steven W. Surbaugh
Sheila Marsh Edmonds	Leigh Ann Marks	Stephen Todd Swaringen
Gretchen Anne Ehrhardt	Christopher Brent Martin	Kristen Leigh Tabor
Anna Petree Erwin	Claudia Jean Martin	Cynthia Chen Tang
Alleethea Sunshine Featherly	Jaime Arthur McCarthy	Sheila Denise Thomas
Michael Lawrence Fekete	Mary Anne McLaren	Kimberly Bisson Thompson
Daniel Ray Fowler	Holli Jessee McMillan	Mary Jean Tkach
Nicholas R. Franz	Lee Forrest McNeer	James Bernard Trevethan
David D. Fraser	Aimee Smith McWhorter	Julie Ann Tyson
Robert Samuel Fraundorf	Susan Branch Meier	Bradley Eaton Vineyard
Kimberly Harris Fullwood	Amanda Miles-Graeter	Randolph Alan Waller
Kristi K. Furr	Andrea Richbourg Millar	Michael Heath Walters
Cassandra Thomas Gayle	Ann Tormey Miller	Teresa Gay Walters
Todd Webb Gaylord	Gilmer Clinton Miller, III	Beth Stilley Whitfield
Jack Gaymon	Roberta Ann Morgart	Denise Gambale Wyatt
Patricia E. Govert	Theodore Davidson Morrison, III	

## Exam Requirements

*continued from front*

- An applicant who, after January 1, 2001, does not possess 30 semester hours or the equivalent, may sit for the exam in May 2001 or later provided that he or she is enrolled in sufficient courses (or states on his or her application for the exam that he or she intends to successfully complete such courses) to successfully meet the education requirement within 120 days of the exam for which he or she is approved to sit.

All successful exam candidates who apply for licensure as a North Carolina CPA after December 31, 2000, must meet the education requirements for certification as stated in NCGS 93-12(5) before being eligible for licensure.

If you have questions regarding sitting for the exam, please contact the Exam section of the Board by telephone at (919) 733-4224. You may also e-mail your questions to Phyllis Elliott ([pwelliott@bellsouth.net](mailto:pwelliott@bellsouth.net)) or Judith Macomber ([jmacombe@bellsouth.net](mailto:jmacombe@bellsouth.net)).

If you need additional information about licensure, contact the Licensing section of the Board by telephone at (919) 733-1422 or (919) 733-1421. You may also e-mail Alice Steckenrider ([alicegst@bellsouth.net](mailto:alicegst@bellsouth.net)) or Buck Winslow ([buckwins@bellsouth.net](mailto:buckwins@bellsouth.net)).

Additional information about the education requirements for the exam or for licensure is available on the Board's web site ([www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)).

## Comments?

If you have questions or comments regarding the *Activity Review*, please contact Lisa R. Hearne, Communications Manager, by telephone at (919) 733-420 or by e-mail at [lhearn@bellsouth.net](mailto:lhearn@bellsouth.net).

[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

## Interstate Practice Matrix Available

The National Association of State Boards of Accountancy (NASBA) recently released the first published version on its *"Interstate Practice Matrix: A Guide for CPAs Engaged in Interstate Practice,"* which is a chart that details interstate accounting practice procedures for the 54 NASBA jurisdictions.

According to Elizabeth Trabue, NASBA Business Development Manager, the *Interstate Practice Matrix* is

intended to assist CPAs, accountancy boards, and CPA firms in determining courses of action when practicing across jurisdictional lines.

Licensees planning to practice in another jurisdiction may request a copy of the *Interstate Practice Matrix* from NASBA by calling (615) 880-4200. NASBA also plans to include an electronic version of the *Matrix* on its web site ([www.nasba.org](http://www.nasba.org)).

## Notifying the Board of Changes in CPA Firm Information

Pursuant to 21 NCAC 8J .0108, all CPA firms must register with the Board within 30 days after opening a North Carolina office or beginning a new firm unless the CPA firm is a professional corporation, professional limited liability company, or registered limited liability partnership in which case those CPA firms must register prior to formation (21 NCAC 8K .0104 and .0301).

In addition to the initial registration, all CPA firms must register annually by December 31 with the Board using forms provided by the Board.

However, 21 NCAC 8J .0107 requires that all certificate holders and CPA firms notify the Board in writing within 30 days of any change in address or business location.

For CPA firms, this means that any change in the CPA firm information, such as a change of address (including telephone number), addition or deletion of an office location, or any amendment to the CPA firm name must be reported to the Board.

An individual practitioner who wishes to amend his or her CPA firm's name, must submit a letter to the Board which states the changes to be made in the name and also submit a sample of the CPA firm's new letterhead. There is no fee due for these changes.

Professional corporations or professional limited liability companies

seeking to change the CPA firm's name are required to submit to the Board two copies of the Articles of Amendment; a sample of the CPA firm's new letterhead; a letter to the Board stating the names, CPA certificate numbers, and percent of ownership/number of shares owned by each owner prior to and after the name change; and the appropriate fee payable to the Secretary of State. The Board will forward this information and the fee to the Secretary of State.

Partnerships or limited liability partnerships that want to amend the CPA firm's name must submit to the Board a letter which states the amendment to the name and includes the names and certificate numbers of the partners and their percent of ownership before and after the name change.

In addition, these CPA firms must submit a sample of the CPA firm's new letterhead to the Board. There is no fee due and if necessary, the Board will forward the information to the Secretary of State.

If you have questions regarding changes in CPA firm information, please contact the Board's Licensing Section at (919) 733-1423.

Information regarding partnerships, limited liability partnerships, corporations, and professional limited liability companies is available from the Secretary of State's web site ([www.secstate.state.nc.us](http://www.secstate.state.nc.us)).

## Board Meetings

### 2000

December 18

### 2001

January 22

February 19

March 16

April 23

May 21

June 25

July 23

August 20

September 18

October 22

November 19

December 18

## Licensing Activity October 2000

### Reinstatements

David Paul Clary #23818

Terrill Irwin Elniff #14183

Gina Rose Lafferty #24489

Tracy Hope Lubsen #25053

LeRoy Oakley #12991

Clifford Newton Pellam #26273

### Reissuances

Denyse O'Grady #13519

### Reclassifications

Retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

James Lewis Daniels #6805

### CPE Sponsors

Sandhills Community College -  
Pinehurst

Sunrise Software, Inc. - Charlotte

The following CPE sponsor has been removed from the Board's CPE Sponsor Register for failure to comply with 21 NCAC 8G .0403(d)(3):

ECU School of Business -  
Greenville

## Reclassifications

Pursuant to 21 NCAC 8A .0301(b)(23), the following individuals have requested and been approved for inactive status from the Board. These individuals are no longer CPAs and therefore cannot use the title, "certified public accountant" or allow anyone to refer to he or she as a "certified public accountant" in any representation:

8/01/00	Charles William Jeffries	Sanford, NC
8/01/00	Wayne Irwin Steeves	Conover, NC
8/01/00	Helen Robinson Moore	Durham, NC
8/01/00	Laurel Wallace Johnstin	Fairway, KS
8/02/00	Howard James Cauthen	Watkinsville, GA
8/02/00	James Elmer Ashcraft	Charlotte, NC
8/02/00	John Bernard Thigpen	Charlotte, NC
8/02/00	Terry Craig Spence	Sanford, NC
8/02/00	Ollie Glenn Bishop	Rowland, NC
8/02/00	Jack Robert Gates	Ann Arbor, MI
8/02/00	Carleen Richardson Berndt	Blowing Rock, NC
8/02/00	William Douglas Powell, Jr.	Wilmington, NC
8/02/00	Terri Price Hendrickson	Durham, NC
8/02/00	Kathleen McGovern	New York, NY
8/02/00	Patricia Ann Lane	Lusby, MD
8/02/00	Lori Ann Liberty	Midlothian, VA
8/02/00	Gail Marie Syfert	Charlotte, NC
8/02/00	Robyn Annette Garcia	Plano, TX
8/02/00	John Wade Campbell	King, NC
8/02/00	Vincent Donald Grizanti	Orchard Park, NY
8/02/00	Kara Lisette Spencer	Greensboro, NC
8/02/00	Shannon Leigh Bowling	Knoxville, TN
8/02/00	Barry Jackson Davis	Gastonia, NC
8/02/00	Terry Lee Snyder	Raleigh, NC
8/02/00	Mary Dell Jepperson	Freeport, MN
8/02/00	Christopher Allen Both	King of Prussia, PA
8/02/00	Janice L. Israel	New York, NY
8/03/00	Steven Keith Henderson	Rock Hill, SC
8/07/00	Ralph M. Hungerpillar	Hickory, NC
8/07/00	Anthony Christian Babich	Lafayette Hill, PA
8/17/00	Jennifer Hefner Ward	Matthews, NC
8/21/00	Kent Andrew Bailey	Ormond Beach, FL
8/23/00	Jennifer Covington Mobley	Apex, NC
9/05/00	Alan Thompson Lindley	Indianapolis, IN
9/22/00	Wendy Worrell Kinross	Taylors, SC
9/28/00	Cecilia Hamilton Browne	Huntersville, NC
10/07/00	Paula Shyree McMillan	Charlotte, NC
10/16/00	Patricia Keith Hawley	Switzerland
10/26/00	Christopher Mark Denegri	Charlotte, NC

# Thanks to November 2000 Examination Proctors

The Board thanks the proctors and their employers who contributed to the success of the November 2000 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

Alexander & Chandler, P.A., Kernersville  
Robert C. Alexander, CPA (20)  
Mark Chandler, CPA (9)

Hattie Angel, CPA, Kernersville (32)

Aon Consulting, Winston-Salem  
William A. Grubbs, Jr., CPA (1)

Architektur, PA, Raleigh  
Gina Mason, CPA (2)

Arthur Andersen, LLP, Charlotte  
Timothy A. Williams, CPA (4)

BDO Seidman L.L.P., Greensboro  
James Frazier, CPA (2)

Claude M. Bogues, CPA, Durham (19)

Carrington, Lee, Kinlaw & Hill, Raleigh  
Greg Kinlaw, CPA (3)

Karen Caudill, CPA, Kernersville (4)

David Leigh Chafin, Greensboro  
David Chafin, CPA (2)

City of Greensboro, Greensboro  
Jacqueline B. Dowd, CPA (1)

College Foundation, Inc., Raleigh  
Doug Vass, CPA (8)

Craven, Shelton & Gann, P.A.,  
Greensboro  
Ann Craven, CPA (33)

Crisp Hughes Evans LLP, Durham  
Louise Ann Hewitt, CPA (13)

The Daniel Professional Group,  
Winston-Salem  
Cathy Ralston, CPA (15)

John Davis, Greensboro (28)

Robert Edminston, CPA, PA, North  
Wilkesboro  
Robert Edminston, CPA (9)

Stephen Embler, CPA, Winston-Salem (7)

Gamble & Livingston, Rock Hill, SC  
Virginia Thompson, CPA (10)

General Parts, Inc., Raleigh  
Anthony Bridges, CPA (4)

John Goodwin, CPA, Cary (1)

Guilford College, Greensboro  
William A. Grubbs, CPA (32)

Guilford County Tax Department,  
Greensboro  
Carlotta Lytton, CPA (3)

Guilford Technical Community  
College, Jamestown  
Nancy Sollosi, CPA (10)

Roger Jennings, CPA, Kernersville (24)

Ann Langdon Kaneklides, CPA,  
Dunn (29)

The Loflin Group, Inc., Greensboro  
Marquita Loflin, CPA (13)

David McLemore, CPA, Clinton (41)

Jannie B. Mills, CPA, Jamestown (5)

Peggy Mock, CPA, High Point (15)

Harold G. Myers, CPA, Lexington  
Tedman Myers, CPA (3)

NCA & T University, Greensboro  
Phillip D. McBrayer, CPA (26)

NC Dept. of Administration, Raleigh  
Randy Lindley, CPA (25)

NC Dept. of Crime Control and Public  
Safety, Raleigh

Mike Barham, CPA (12)

NC Dept. of Environment & Natural  
Resources, Raleigh  
Rex A. Whaley, CPA (29)

NC Dept. of Health and Human  
Services, Raleigh

Thomas Edward Berryman, CPA (29)

Bertha Davis, CPA (3)

Allen Guffey, CPA (20)

Jim Panton, CPA (25)

NC Dept. of Insurance, Raleigh  
James Riddick, CPA (4)  
Gwendolyn Tann, CPA (3)

NC Dept. of Revenue, Charlotte  
Douglas Rothrock, CPA (3)

NC Dept. of Public Instruction, Raleigh  
Frankie Carrigan, CPA (2)

NC Dept. of Revenue, Raleigh  
Diane Hucke, CPA (5)  
Todd McCracken, CPA (4)

NC Dept. of Transportation, Raleigh  
Carol Hatchett, CPA (7)  
Wanda Oakley, CPA (30)

NC Office of State Auditor, Greensboro  
Lynne Forrest, CPA (24)

NC Office of State Auditor, Raleigh  
Minh Duc Do, CPA (2)  
Elizabeth (Kay) Radford, CPA (6)

NC Office of State Budget and  
Management, Raleigh  
Julie Mitchel, CPA (18)

NCSU, Internal Audit, Raleigh  
Craig Forsythe, CPA (9)  
Karen Spencer, CPA (3)

NCSU, Dept. of Accounting, Raleigh  
Harriette Griffin, CPA (38)

W.R. Noble, CPA, Winston-Salem  
William R. Noble, CPA (4)

Pallet Resources of NC, Inc., Lexington  
Russell T. Hunt, CPA (1)

Jack H. Perkins, CPA, Raleigh (24)

Persinger & Company, L.L.C., Galax, VA  
Douglas Reitzel, CPA (3)

Deanne Smith, CPA, Asheville (39)

Curt Snow, CPA, Winchester, VA (19)

State Employees' Credit Union, Raleigh  
Sallie Clement, CPA (5)

Steward, Ingram Assoc., PLLC, Raleigh  
Elizabeth Camp, CPA, Raleigh (8)

M. Glenn Tart, PA, CPA, Benson  
Glenn Tart, CPA (29)

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